

# MUNICIPALITIES IMPOSING SALES AND USE TAXES

Effective July 1, 2023, these municipalities will be imposing a municipal sales and use tax

Municipality	Effective Date	Municipal Rate	Combined Rate*
Alderson	July 1, 2022	1%	7%
Ansted	July 1, 2022	1%	7%
Athens	July 1, 2018	1%	7%
Barboursville	July 1, 2020	1%	7%
Beckley	July 1, 2016	1%	7%
Bluefield	July 1, 2017	1%	7%
Bolivar	July 1, 2015	1%	7%
Bridgeport	July 1, 2016	1%	7%
Bruceton Mills	July 1, 2022	1%	7%
Buckhannon	January 1, 2020	1%	7%
Capon Bridge	July 1, 2020	1%	7%
Chapmanville	July 1, 2022	1%	7%
Charles Town	July 1, 2015	1%	7%
Charleston**	July 1, 2015	1%	7%
Chester	July 1, 2021	1%	7%
Clarksburg	July 1, 2016	1%	7%
Davis	July 1, 2018	1%	7%
Dunbar	July 1, 2016	1%	7%
Elizabeth	July 1, 2018	1%	7%
Elkins	July 1, 2018	1%	7%
Ellenboro	July 1, 2020	1%	7%
Fairmont	July 1, 2016	1%	7%
Fayetteville	July 1, 2022	1%	7%
Follansbee	July 1, 2017	1%	7%
Grafton	July 1, 2016	1%	7%
Harpers Ferry	July 1, 2016	1%	7%
Harrisville	October 1, 2013	1%	7%
Hundred	January 1, 2020	1%	7%
Huntington	January 1, 2012	1%	7%
Hurricane	July 1, 2020	1%	7%
Kingwood	July 1, 2019	1%	7%
Lewisburg	July 1, 2023	1%	7%
Logan	July 1, 2020	1%	7%
Man	July 1, 2021	1%	7%
Mannington	July 1, 2023	1%	7%
Martinsburg	July 1, 2015	1%	7%
Masontown	July 1, 2021	1%	7%
Milton	July 1, 2015	1%	7%
Montgomery	July 1, 2020	1%	7%
Moorefield***	July 1, 2020	1%	7%
Morgantown	July 1, 2020	1%	7%
Moundsville	July 1, 2017	1%	7%
New Cumberland	July 1, 2017	1%	7%
New Martinsville	July 1, 2020	1%	7%

<b>Municipality</b>	<b>Effective Date</b>	<b>Municipal Rate</b>	<b>Combined Rate*</b>
Nitro	July 1, 2015	1%	7%
Nutter Fort	January 1, 2022	1%	7%
Oak Hill	July 1, 2022	1%	7%
Paden City	July 1, 2021	1%	7%
Parkersburg	July 1, 2015	1%	7%
Paw Paw	July 1, 2021	1%	7%
Pennsboro	July 1, 2016	1%	7%
Petersburg	July 1, 2023	1%	7%
Pine Grove	July 1, 2022	1%	7%
Princeton	July 1, 2017	1%	7%
Quinwood	October 1, 2013	1%	7%
Ranson	July 1, 2015	1%	7%
Ravenswood	July 1, 2020	1%	7%
Reedsville	July 1, 2022	1%	7%
Ripley	July 1, 2020	1%	7%
Romney	July 1, 2016	1%	7%
Rowlesburg	July 1, 2021	1%	7%
Rupert	April 1, 2013	1%	7%
Shepherdstown	July 1, 2017	1%	7%
Shinnston	July 1, 2020	1%	7%
Sistersville	July 1, 2017	1%	7%
Smithers	July 1, 2021	1%	7%
Sophia	July 1, 2021	1%	7%
South Charleston	July 1, 2016	1%	7%
Spencer	July 1, 2021	1%	7%
St. Albans	July 1, 2017	1%	7%
Summersville	July 1, 2023	1%	7%
Sylvester	July 1, 2022	1%	7%
Terra Alta	July 1, 2021	1%	7%
Thomas	July 1, 2015	1%	7%
Tunnelton	January 1, 2022	1%	7%
Vienna	July 1, 2015	1%	7%
Wardensville	July 1, 2020	1%	7%
Wayne	January 1, 2018	1%	7%
Weirton	July 1, 2016	1%	7%
West Union	July 1, 2022	1%	7%
Weston	January 1, 2018	1%	7%
Wheeling**	July 1, 2015	1%	7%
White Hall****	January 1, 2020	1%	7%
Williamstown	October 1, 2011	1%	7%

\* Municipal rate plus State rate

\*\* Charleston and Wheeling imposed a 0.5% tax beginning October 1, 2013

\*\*\* Moorefield imposed a 0.5% tax beginning July 1, 2016

\*\*\*\* Whitehall imposed a 0.5% tax beginning January 1, 2018